



OFFICE OF THE GOVERNOR
NEVADA STATE OFFICE OF ENERGY

April 13, 2011

James Boothe
PetSmart, Inc
19601 North 27th Avenue
Phoenix, AZ 85027

Re: Certificate of Eligibility for PetSmart Distribution Center
CE-EB018- FY2012 (EB-RN018-2010)

Dear Mr. Boothe;

The Nevada State Office of Energy is pleased to grant this **Certificate of Eligibility** for the PetSmart Distribution Center project, which was certified at the LEED EB Silver level with 57 points. After reviewing your certificate of eligibility application received on April 4, 2011, we have concluded that the PetSmart Distribution Center project is eligible for a partial property tax abatement based on the provisions of NAC 701A.280.

As per NAC 701A.280, PetSmart is granted the following partial property tax abatement for

(a) a **duration of 10 years and in an annual amount that equals 25 percent** of the portion of the taxes imposed pursuant to chapter 361 of NRS, other than any taxes imposed for public education, that would otherwise be payable for the building or other structure, excluding the associated land.

(b) building(s):

PetSmart Distribution Center, 870,720 total square ft
APN 005-101-19, 1200 Venice Drive, McCarran, Storey County, NV 89440

(c) commencing with FY 12 (July 01, 2011).

Please forward copies of your redacted (if applicable) certificate of eligibility application to the following agencies: Chief of the Budget Division of the Department of Administration (Attn: Reese Tietje); Department of Taxation (Attn: Terry Rubald) ; Commission on Economic Development; County Assessor; County Treasurer; City Manager (if project is located within city limits) and County Commissioners before April 25, 2011. Please also forward our office the copy of your cover letters and the proof of delivery to these agencies before April 25, 2011.

Please note that duration of abatement is subject to compliance with NAC 701A.260 (Attachment I). It will be the responsibility of registrant and tax abatement coordinator to comply with all of the requirements and be aware of the dates (Attachment II) for listed requirements in NAC 701A.260, as our office will not be sending out reminder notices.

Should you have any questions regarding the LEED process, please contact Ms Lorayn Walser at (775) 687-1850 x7308 or lwalsen@energy.nv.gov.

Sincerely,



Stacey Crowley
Director

Enclosures:

- 1) NAC 701A.260
- 2) List of required documents and dates as per NAC 701A.260

CC: Lorayn Walser, Management Analyst, NSOE
Ramon Reynoso, Ernst & Young
Reese Tietje, Budget Division, Nevada Department of Administration
Terry Rubald, Chief, Nevada Department of Taxation
Michael Skaggs, Executive Director, Commission on Economic Development
Kathy Weeks, Storey County Assessor
Vanessa Dixon, Storey County Treasurer
Pat Whitten, Storey County Manager / Commissioner